

ACCOUNTING PROCEDURES

- .3 Disbursing. Disbursement of funds for the benefit of the various Bureau activities are processed through the accounts of five types of disbursing officers: 1. Regional Disbursing Officers of the Treasury; 2. Assistant Disbursing Officers of the Treasury; 3. Agent Cashiers; 4. Imprest Fund Cashiers; and 5. Indian Service Disbursing Agents.

Regional Disbursing Officers and Assistant Disbursing Officers disburse all the appropriated monies including trust appropriations, and all deposit funds, except 14X6039 - Individual Indian Money.

Agent Cashiers and Imprest Fund Cashiers disburse funds initially advanced by a Regional Disbursing Officer and have their individual funds replenished by charges against benefiting Bureau appropriations.

The Indian Service Disbursing Agents disburse only funds collected and deposited to the credit of a Disbursing Station in an official funded checking account.

A. Availability of Disbursing Funds.

(1) Derivation and Nature of Funds Available for Disbursement.

When appropriations of general or revolving funds are made available, the Bureau is informed by an appropriation warrant or advice thereof. Based upon such warranted information, funds are placed directly to the credit of the Funding Officer (Chief Disbursing Officer) who in turn advances credit for blanket checking authority to the Treasury Regional Disbursing Officers based upon their individual needs as indicated by experience. Pursuant to Treasury Department Circular No. 926 Revised, dated May 10, 1955 and promulgated under Treasury Department - General Accounting Office, Joint Regulation No. 4 of June 30, 1953, accountability and responsibility for determining sufficiency of balances of funds prior to disbursement was transferred from Treasury Regional Disbursing Officers to accounting stations of administrative agencies to and for whom such appropriations were made. Therefore, Statements of Transactions (Standard Forms 1220) reflect only transactions by fund without opening and closing balances due the United States.

Tribal Trust funds are handled differently than public funds. Principal accounts earn interest from the time they are credited in the U. S. Treasury, either receipt account or appropriation account, until such time as they are requisitioned by the Bureau from the appropriation account into the account of the Funding Officer, provided the minimum balance is maintained.

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Trust fund revenues which are deposited to trust fund receipt accounts are accumulated in the receipt account and appropriated by warrant action (once a month) to a corresponding appropriation account parenthetically suffixed with the numerical designation "900" which indicates that the balance therein is available for requisition into the Funding Officer's account for expenditures.

- (2) Request for Transfer of Funds. No formal request is necessary for transfer of general, special and revolving funds from the Chief Disbursing Officer to Regional Disbursing Officers. This is accomplished through the credit advanced for checking authority. Disbursing funds are accounted for by individual accounting stations of the Bureau, establishing (or withdrawing) credit by Advice of Allotment (Form 5-750) or Journal Voucher (S.F. 1017G) as official media of transfer and notification.

Allotments of trust fund (principal accounts) appropriations are supported by the Bureau's Central Office action in requesting, via S.F. 1017G, that such specified amounts of individual funds be transferred from the suffixed (900) account in the Treasury to the expenditure account maintained by the Funding Officer. Notification to accounting stations concerned is accomplished by Advice of Allotment (Form 5-750).

- (3) Return of Disbursing Funds-Bureau Accounting. Disbursing funds are returned to the Central Office fund control via Advices of Allotment (withdrawal action) or Journal Vouchers simultaneously with the return of unobligated balances without Treasury action inasmuch as the amount initially allotted to field accounting stations was effected without such action. Balances of principal trust funds returned are transferred to the Treasury account upon request of the Bureau's Central Office in order that such trust funds may accrue interest earnings.
- (4) Annual Withdrawal of Unobligated Balances. Unless statutory provisions permit the retention of unobligated balances of appropriated funds, such unobligated balances (including unallotted funds) reported in Column 4 of the report rendered pursuant to Section 1311 of Public Law 663, approved August 26, 1954, shall be withdrawn as of June 30 each year in accordance with General Regulations 131 Revised. These reports, due in the Central Office not later than July 20

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of the following fiscal year, shall be supported by a Journal Voucher (Standard Form 1017G) designed to effect the withdrawal from Field Accounts. The withdrawal action shall also be reflected on appropriate lines of the Standard Forms 133 prepared for the period ended each June 30, depending on the nature of funds involved.

- (a) Expired Annual Appropriations. When each appropriation derived in whole or in part from the General Fund and available for obligation during a definite period reaches the expiration of that availability, the unobligated balance shall automatically be withdrawn. Also, any unobligated balances accruing to appropriation accounts which have previously expired but have not lapsed shall be withdrawn simultaneously. General Ledger Accounts 1200.1 and 1200.2 for each fund affected shall be reduced to zero balances with General Ledger Account 1031 being reduced by the total amount withdrawn.
- (b) No-Year General Fund Appropriations. Whenever the purposes for which a no-year appropriation derived in whole or in part from the General Fund have been fulfilled, or in any event whenever disbursements have not been made against such an appropriation for two full consecutive fiscal years, the unobligated balance shall be withdrawn.
- (c) Available Receipt Funds. On June 30 balances of those funds designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended December 21, 1951, remaining unobligated from the closing operating year's authorization shall be returned to an unallotted status for future programming. Since the unobligated balances of such funds do not revert to the General Fund, and the amount reported on the Section 1311 report will consist of both unallotted and unobligated allotments, the transfer shall be effected by means of a journal voucher.
- (d) Tribal Trust Funds. The June 30 balances of appropriated tribal trust funds remaining unobligated under Permanent (2651) and Indefinite (2653) authorizations shall be retained in G. L. 2200.2 under the original authority. The June 30 unobligated balances of Annual (2652) authorizations, however, shall be returned to

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an unallotted status for reprogramming in subsequent fiscal years. Adjustment of affected accounts shall be by journal voucher which posting media shall be designed to effect withdrawal action in accordance with Pro-forma entry No. (3) under 42 IAM 5.2.5.C. Copies of such documents are to be provided the Central Office for posting to affected control accounts and to be used as a basis for advising the Treasury Department of balances available for transfer to an interest-bearing account, where the necessary requirements for such benefits are met, The status of these funds need not be included on the Section 1311 report.

- (e) "M" Accounts. The June 30 unobligated balances of successor funds into which the obligated balances of lapsed appropriations have been merged shall be withdrawn in the same manner as expired appropriation balances. Though "M" accounts are initially funded to the extent of net obligated balances, certain unobligated balances may accrue as a result of payments in amounts less than obligated, deposit of collections creditable to a lapsed appropriation, deobligation of items for which payment would be barred by the Statute of Limitations, etc. Each "M" account shall be analyzed prior to reporting under Section 1311 of the afore-cited act and each affected lapsed appropriation with its respective amount shall be identified under the related controlling successor ("M") fund.
- (5) Restoration of Balances Withdrawn. The Act of July 25, 1956, Public Law 798, 84th Congress (31 U.S.C. 701) provides that under certain conditions upon reporting to the Director of the Bureau of the Budget, the Comptroller General, the Speaker of the House of Representatives and the President of the Senate, unobligated balances previously withdrawn may be restored to liquidate obligations and effect adjustments. In each instance, however, a separate written restoration justification for each "plus" in Column ~~4~~ of the 1311 report must be attached to explain the necessity for restoration. Adjustments of accounts to reflect restorations when necessary shall appear on the withdrawal journal voucher as Debits to GL 1031 and Credits to G.L. 1200.2 subject to final approval. Restorations to expired appropriations shall also be reflected on Line 2a of the Standard Forms 133.

As per Manual  
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12/23/58.